

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: DELPHI AUTOMOTIVE SYSTEMS LLC
Case No. 05-44640

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

LIQUIDITY SOLUTIONS, INC.
DBA REVENUE MANAGEMENT
Name of Transferee

Name and Address where notices and payments to transferee should be sent:

LIQUIDITY SOLUTIONS, INC
DBA REVENUE MANAGEMENT
ONE UNIVERSITY PLAZA
SUITE 312
HACKENSACK, NJ 07601
Phone:
(201) 968-0001

PENN TOOL CO
Name of Transferor

Court Claim # (if known): 78
Amount of Claim: \$1,111.48
Date Claim Filed: 10/24/2005

Phone: _____
Last Four Digits of Acct#: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:/s/Yamila Moyano
Transferee/Transferee's Agent

Date: 1/15/2007

Penalty for making a false statement: Fine up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571

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In re: DELPHI AUTOMOTIVE SYSTEMS LLC
Case No. 05-44640

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Claim No. 78 (if known) was filed or deemed filed under 11 U.S.C. § 1111 (a) in this case by the alleged transferor. As evidence of the transfer of claim, the transferee filed a Transfer of Claim Other than for Security in the clerk's office of this court on 1/15/2007.

Liquidity Solutions Inc,
d/b/a Revenue Management
Name of Transferee

Address of Transferee:
One University Plaza
Suite 312
Hackensack, NJ 07601

PENN TOOL CO
Name of Alleged Transferor

Address of Alleged Transferor:
PENN TOOL CO
1776 SPRINGFIELD AVENUE
MAPLEWOOD, NJ 7040

~DEADLINE TO OBJECT TO TRANSFER~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

TRANSFER NOTICE

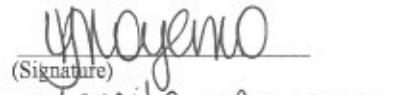
PENN TOOL CO ("Assignor"), transfers and assigns unto REVENUE MANAGEMENT with an address at One University Plaza, Suite 312, Hackensack, New Jersey 07601, its successors and assigns ("Assignee"), pursuant to the terms of the ASSIGNMENT OF CLAIM AGREEMENT Re: **DELPHI AUTOMOTIVE SYSTEMS LLC** (the "Debtor"), between Assignor and Assignee, all of its right, title and interest in and to the PENN TOOL CO Claims of Assignor in the aggregate amount of \$1,200.00 representing all claims against the Debtor in the United States Bankruptcy Court, Southern District of New York, administered as Case No. 05-44640, subject to the terms of the Assignment Agreement.

IN WITNESS WHEREOF, Assignor has signed below as of the _____ day of _____, 2006

PENN TOOL CO


(Signature)
GENE ELSON, Pres.
(Print Name and Title)

REVENUE MANAGEMENT


(Signature)
Yamila Moyano
(Print Name of Witness)

DELPHI AUTOMOTIVE SYSTEMS LLC
PENN TOOL CO



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